

B 210A (Form 210A) (12/09)

**United States Bankruptcy Court
Southern District of New York**

In re Lehman Brothers Holdings Inc., et al., Debtors.

Case No. 08-13555 (JMP)
(Jointly Administered)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

SPCP Group, LLC
Name of Transferee

The Royal Bank of Scotland plc
Name of Transferor

Name and Address where notices to transferee should be sent:

SPCP Group, LLC
2 Greenwich Plaza
1st Floor
Greenwich, CT 06830
Attn: Brian A. Jarmain

Court Claim # (if known): 26523
Amount of Claim: \$3,912,637.96
Date Claim Filed: 9/22/09
Debtor: Lehman Brothers Holdings Inc.

With a copy to:

Andrews Kurth LLP
450 Lexington Avenue - 15th Floor
New York, NY 10017
Attn: David Hoyt

Phone: 203-542-4032
Last Four Digits of Acct #: _____

Phone: _____
Last Four Digits of Acct #: _____

Name and Address where transferee payments should be sent (if different from above):

Phone: _____
Last Four Digits of Acct #: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

AS
By: M. Yule
Name of Transferee/Transferee's Agent

Date: 3/23/11

By: _____
Name of Transferor/Transferor's Agent

Date: _____

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: _____
Name of Transferee/Transferee's Agent

Date: _____

By: CIL
Name of Transferor/Transferor's Agent

Date: 3/23/11

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 Y.S.C. §§ 152 & 3571.